

Indiana IT-65 K-1 Record Layouts for Magnetic Media Files – Tax Year 2010

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1) Change Log

2010 Specifications include the following changes and corrections: (Changes are shaded.)

- Record type C has new field 68, making filler field 69.
- Line references updated to match current form.
- Clarification of some field descriptions, especially C-9, C-11 and C-12.

<u>Revision</u> <u>#</u>	<u>Date of</u> <u>Revision</u>	<u>Description</u>	<u>Page</u> <u>#</u>

Changes made on or after 5/27/2011 are highlighted in light grey.

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2) Preparer Record Definition: (Type A Record)

Preparer Record Definition: (Type A Record)

Length =600

Field #	K-1 Form Line	Length	Start Pos.	Data Type	Description
1	n/a	6	1	X	Form ID "IN K-1"
2	n/a	6	7	X	Return ID "IT-65 " (left justified, space filled)
3	n/a	6	13	N	Specification Revision Date "072010"
4	n/a	9	19	X	Preparer's employer identification number. (If preparer has no FEIN, use preparer's SSN.) Use no hyphens or other punctuation. (Use Taxpayer FEIN or SSN if self-prepared) Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents)
5	n/a	1	28	X	ID Type: 2=SSN, 3=FEIN
6	n/a	1	29	X	Record Type = "A" (Preparer Record)
A-7	n/a	571	30	X	Filler – Spaces

3) Taxpayer (Partnership) Record Definition: (Type B Record)

Taxpayer (Partnership) Record Definition: (Type B Record)

Length = 600

Field #	K-1 Form Line	Length	Start Pos.	Data Type	Description
1	n/a	6	1	X	Form ID "IN K-1" <i>Should match record A.</i>
2	n/a	6	7	X	Return ID "IT-65 " (left justified, space filled) <i>Should match record A.</i>
3	n/a	6	13	N	Specification Revision Date "072010" <i>Should match record A.</i>
4	n/a	9	19	X	Preparer's employer identification number. (If preparer has no FEIN, use preparer's SSN.) Use no hyphens or other punctuation. (Use Taxpayer FEIN or SSN if self-prepared) Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents) <i>Should match record A.</i>
5	n/a	1	28	X	ID Type: 2=SSN, 3=FEIN <i>Should match record A.</i>
6	n/a	1	29	X	Record Type = "B" (Taxpayer Record)
B-7	A	9	30	X	Domestic Partnership's Employer ID Number (FEIN or SSN.) Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents)
B-8	n/a	1	39	X	ID Type: 2 = SSN, 3 = FEIN
B-9	n/a	1	40	X	Original or Amended Code: 'O' for Original, 'A' for Amended
B-10	AA	8	41	N	Fiscal Year Beginning YYYYMMDD (zero fill MM and DD if necessary)
B-11	BB	8	49	N	Fiscal Year Ending YYYYMMDD (zero fill MM and DD if necessary)

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B-12	B	70	57	X	Partnership's Name 1 - Entity Name or, for individual, Last Name (left justified, space filled)
B-13	B (cont.)	25	127	X	Name 2 (left justified, space filled) - For individual payor, First Name. Otherwise spaces.
B-14	n/a	32	152	X	Partnership's Address 1 (left justified, space filled) Should be the same as on the return portion line C
B-15	n/a	32	184	X	Partnership's Address 2 (left justified, space filled) Should be the same as on the return portion lines E, F, G.
B-16	n/a	385	216	X	Filler – Spaces

4) Individual (Payee) Financial Detail Record Definition: (Type C Record)

Individual (Payee) Financial Detail Record Definition: (Type C Record)

Length = 600

Field #	K-1 Form Line	Length	Start Pos.	Data Type	Description
1	n/a	6	1	X	Form ID "IN K-1" <i>Should match record A</i>
2	n/a	6	7	X	Return ID "IT-65 " (left justified, space filled) <i>Should match record A</i>
3	n/a	6	13	N	Specification Revision Date "072010" Should match record A
4	n/a	9	19	X	Preparer's employer identification number. (If preparer has no FEIN, use preparer's SSN.) Use no hyphens or other punctuation. (Use Taxpayer FEIN or SSN if self-prepared) Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents) Should match record A
5	n/a	1	28	X	ID Type: 2=SSN, 3=FEIN Should match record A
6	n/a	1	29	X	Record Type = "C" (Payee Record)
C-7	A	9	30	X	Domestic Partnership's Employer ID Number (FEIN or SSN) Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents) Should match record B.
C-8	n/a	1	39	X	ID Type: 2=SSN, 3=FEIN Should match record B.
C-9	Pt.1 a3 or b2	9	40	X	Partner's SSN if individual or IRA, otherwise use FEIN. Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents)
C-10	n/a	1	49	X	ID Type: 2=SSN, 3=FEIN
C-11	Pt.1 a1 or b1	70	50	X	Partner's Name 1 (left justified, space filled) - Last Name or Entity Name. If individual with suffix (Jr. III, etc.) leave one space after last name before suffix. *
C-12	Pt.1-a2	25	120	X	Partner's Name 2 (left justified, space filled) - Only use for individual: First Name followed by one space, then Middle Initial, otherwise spaces *

* If Name data is inconsistent, put first 70 positions in Last Name and leave First Name blank.

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C-13	Pt.1-c1	2	145	X	Partner's State of Residence or Commercial Domicile (Post Office abbreviation – alpha)
C-14	Pt. 1-d	13,2	147	N	Indiana Tax Withheld for Nonresident Partner (on WH-18) – numeric
C-15	n/a	1	160	X	Sign for Indiana Tax Withheld for Nonresident Partner (space or '-')
C-16	Pt.1-e	5,2	161	N	Partner's Federal Pro Rata Percentage – numeric. Decimal implied between positions 3 and 4. For example 89% would be 08900.
C-17	Pt.2 -1	13,2	166	N	Ordinary Business Income or Loss - numeric
C-18	n/a	1	179	X	Sign for Ordinary Business Income or Loss (space or '-')
C-19	Pt.2-2	13,2	180	N	Net Rental Real Estate Income or Loss - numeric
C-20	n/a	1	193	X	Sign for Net Rental Real Estate Income or Loss (space or '-')
C-21	Pt.2-3	13,2	194	N	Other Net Rental Income or Loss - numeric
C-22	n/a	1	207	X	Sign for Other Net Rental Income or Loss (space or '-')
C-23	Pt.2-4	13,2	208	N	Guaranteed Payments to Partner - numeric
C-24	n/a	1	221	X	Sign for Guaranteed Payments to Partner (space or '-')
C-25	Pt.2-5	13,2	222	N	Interest Income – numeric
C-26	n/a	1	235	X	Sign for Interest Income (space or '-')
C-27	Pt.2-6	13,2	236	N	Ordinary Dividends - numeric
C-28	n/a	1	249	X	Sign for Ordinary dividends (space or '-')
C-29	Pt.2-7	13,2	250	N	Royalties – numeric
C-30	n/a	1	263	X	Sign for Royalties (space or '-')
C-31	Pt.2-8	13,2	264	N	Net Short Term Capital Gain (Loss) – numeric
C-32	n/a	1	277	X	Sign for Net Short Term Capital Gain(Loss) (space or '-')
C-33	Pt.2-9	13,2	278	N	Net Long Term Capital Gain(Loss) – numeric
C-34	n/a	1	291	X	Sign for Net Long Term Capital Gain(Loss) (space or '-')
C-35	Pt.2-10	13,2	292	N	Net IRC Section 1231 Gain (Loss) – numeric
C-36	n/a	1	305	X	Sign for Net IRC Section 1231 Gain (Loss) (space or '-')
C-37	Pt.2-11	13,2	306	N	Other Income (Loss) – numeric
C-38	n/a	1	319	X	Sign for Other Income (Loss) (space or '-')
C-39	Pt.2-12	13,2	320	N	IRC Section 179 Expense Deduction - numeric
C-40	n/a	1	333	X	Sign for IRC Section 179 Expense Deduction (space or '-')
C-41	Pt.2-13a	13,2	334	N	Portion of Expenses Related to Investment Portfolio Income, Including Investment Interest Expense and Other (Federal Non-itemized) Deductions
C-42	n/a	1	347	X	Sign for previous field (space or '-')
C-43	Pt.2-13b	13,2	348	N	Other Information from Line 20 of Federal K-1 Related to Investment Interest and Expenses Not Listed Elsewhere.
C-44	n/a	1	361	X	Sign for previous field (space or '-')
C-45	Pt.2-14	13,2	362	N	Total Pro Rata Distributions (Sum of Form Lines 1 through 11, subtract lines 12, 13a and 13b when applicable.
C-46	n/a	1	375	X	Sign for previous field (space or '-')
C-47	Pt.3-15	13,2	376	N	State income taxes deducted

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C-48	n/a	1	389	X	Sign for State income taxes deducted ('-' or space)
C-49	Pt.3-16	13,2	390	N	Net bonus depreciation allowance
C-50	n/a	1	403	X	Sign for Net bonus depreciation allowance ('-' or space)
C-51	Pt.3-17	13,2	404	N	Excess IRC Section 179 deduction
C-52	n/a	1	417	X	Sign for Excess IRC Section 179 deduction ('-' or space)
C-53	Pt.3-18	13,2	418	N	Interest on U.S. Obligations
C-54	n/a	1	431	X	Sign for Interest on U.S. obligations ('-' or space)
C-55	Pt.3-19	13,2	432	N	Indiana Lottery Prize Money
C-56	n/a	1	445	X	Sign for Indiana Lottery Prize Money ('-' or space)
C-57	Pt.3-27	13,2	446	N	Total Distributive Share of Modifications – numeric
C-58	n/a	1	459	X	Sign for Total Distributive Share of Modifications ('-' or space)
C-59	Pt.4-28b	3	460	N	1st Type (code) of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Partnership
C-60	Pt.4-28c	13,2	463	N	1st Amount of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Partnership – numeric
C-61	n/a	1	476	X	Sign for 1st Amount of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Partnership (space or '-')
C-62	Pt.4-28e	3	477	N	2nd Type (code) of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Partnership – numeric
C-63	Pt.4-28f	13,2	480	N	2nd Amount of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Partnership – numeric
C-64	n/a	1	493	X	Sign for 2nd Amount of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Partnership Sign (space or '-')
C-65	Pt. 4-28h	3	494	N	3rd Type (code) of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Partnership – numeric
C-66	Pt.4-28i	13,2	497	N	3rd Amount of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Partnership – numeric
C-67	n/a	1	510	X	Sign for 3rd Amount of Pro Rata Share of Indiana Income Tax Credits Pass-Through from Partnership (space or '-')
C-68	n/a	1	511	X	Entity type: "I" = Individual, "B" = Business, "N" = Not for Profit Organization, "R" = IRA
C-69	n/a	89	512	X	Filler – Spaces

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5) End of File Record Definition: (Type D Record)

End of File Record Definition: (Type D Record)

Length = 600

Field #	K-1 Form Line	Length	Start Pos.	Data Type	Description
1	n/a	6	1	X	Form ID "IN K-1" <i>Should match record A.</i>
2	n/a	6	7	X	Return ID "IT-65 " (left justified, space filled) <i>Should match record A.</i>
3	n/a	6	13	N	Specification Revision Date "072010" <i>Should match record A</i>
4	n/a	9	19	X	Preparer's employer identification number. (If preparer has no FEIN, use preparer's SSN.) Use no hyphens or other punctuation. (Use Taxpayer FEIN or SSN if self-prepared) Should be numeric unless "APPLD FOR" or "FOREIGNUS" (for non-residents) <i>Should match record A.</i>
5	n/a	1	28	X	ID Type: 2=SSN, 3=FEIN <i>Should match record A.</i>
6	n/a	1	29	X	Record Type = "D" End of File Record
D-7	n/a	569	30	X	Filler – Spaces
D-8	n/a	2	599		End of File Marker, literal "RF"